



STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
(916) 322-2270 • FAX (916) 324-3984
www.boe.ca.gov

BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento**

November 20-21, 2006

The following is a preliminary record of Board actions taken at the November 20-21, 2006 Board Meeting. This is not an official record and is subject to correction or modification. The official record of the Board's actions is the minutes of the Board, which will be adopted at a subsequent meeting.

The Board's decision reflects only the issues resolved by the Board at the meeting. Issues resolved prior to the meeting are not reflected in this document.

If you would like specific information regarding items on this Preliminary Record of Board Action, please telephone Rose Smith at (916) 323-9656 or e-mail: Rose.Smith@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Board Committee Meetings – Please see Page 17, **O. Approval of Board Committee Minutes, for voting results.**

Monday, November 20, 2006

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS

There were no items for this matter.

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS

B1. Gina L. Tenorio, 343022

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

B2. Edward Freidberg and Traci Reynolds, 340178

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

B3. Roby L. Matheny, 342460

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

B4. Granite Construction, Inc., 301578

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Granted	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	No
	Ms. Yee	No
	Mr. Chiang	Yes

B5. Albert F. Ojeda, 336543

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied – A \$750.00 frivolous appeal penalty was ordered	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C. SALES AND USE TAX APPEALS HEARINGS

C1. Susan A. Hendrickson-Castro, 283845 (UT)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C2. Sierra Railroad Company, 287920, 288213 (JH) - Postponed

C3. Richard Charles Walton, 310562 (GH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied – Staff to work with taxpayer on a payment plan	Mr. Leonard	No
	Mr. Parrish	Abstain
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

C4. R.E.M. Concepts, Inc., 332323 (EH)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board deferred consideration to the December 2006 meeting	Mr. Leonard	
	Mr. Parrish	
	Mr. Westly/Ms. Mandel	
	Ms. Yee	
	Mr. Chiang	

C5. Frederik Van Rooyen, 255046, 309259

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
The Board deferred consideration to the December 2006 meeting	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

C6. Marcella Maria Rosales, 308469

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Leonard	Abstain
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

C7. Pratt & Whitney Power Systems, Inc., 272099

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Denied	Mr. Leonard	Yes
	Mr. Parrish	No
	Mr. Westly/Mr. Chivaro	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

D. SPECIAL TAXES APPEALS HEARINGS

D1. George Sulaiman Haddad, 240869

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

G. TAX PROGRAM NONAPPEARANCE MATTERS – CONSENT**G1 Legal Appeals Matters**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes - not participating in sub-item 2
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

- Hearing Notice Sent – No Response
 1. Sherry Crystal Tejada, 313099 (GH)
- Hearing Notice Sent – Appearance Waived
 2. Cal U Rent Inc., 299190 (MT)
- Petitions for Release of Seized Property
 3. Long Thanh Nguyen, 362002 (ET)
 4. Thuy Thi Hong Nguyen, 362341 (ET)

G2 Franchise and Income Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
No Final Determination on Sub-item 1	Mr. Parrish	Yes - not participating in sub-item 14
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

- Decisions
 1. Affiliated Funding Corporation, 317945
 2. Robert Andrea, 283173
 3. John Buerger, 300340
 4. Scott C. Conway, 340161
 5. Estate of Rosemarie K. Hoyer, Dec'd., 335773
 6. ICI Americas, Inc., 312753
 7. Michael E. Leighton, 336609
 8. Cherie Nickell, 333432
 9. Point Arguello Pipeline, 340943
 - Point Arguello Terminal Company, 340944
 - Point Arguello Natural Gas Line, 340945
 10. Rowena H. Robinson, 341902
 11. Donnie Schroeder, 332676
 12. Susan Smilow, 342152

- Petitions for Rehearing
 13. Michael Baldigo, 296867
 14. Robert P. Anderson, Et Al., 313978
Dan M. Lusky, Et Al., 313988
Stephen R. Fake, Et Al., 314025
 15. Dante S. Detorres, 318123
 16. Christopher Gyorgy, 282946
 17. Tuan Q. Nguyen, 306870
 18. Warren D. Ward, 260981
 19. Charles West, 316395

G3 Homeowner and Renter Property Tax Assistance Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

- Decisions
 1. Sandra H. Allison, 345650
 2. Deborah Darden-Williams, 339300
 3. Philip D. Janney, 347044
 4. Clarence Hansen, 318281

G4 Sales and Use Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

- Redeterminations
 1. LSI Logic Corp., 334199 (GH)
 2. Whitehall Jewellers Inc., 300394 (OHA)
 3. Siemens Dematic Corp., 311600 (OHA)
 4. Impath, Inc., 256022 (OHB)
 5. Alpha Beta Company, 333929 (AA)
 6. Mehrnoush Kamran, 195693 (AS)
 7. Sandroni Rey, LLC, 259347 (AS)

- Relief of Penalty/Interest
 8. Office Club Inc., 372808 (OHC)
 9. Tuesday Morning Inc., 360670 (OHC)
 10. Becton Dickinson & Company, 336172 (OHB)
 11. VWR International, Inc., 372533 (OHB)
 12. Pape' Material Handling Inc., 372530 (OH)
 13. Sully-Miller Contracting Company, 372534 (EA)
 14. Tiffany & Company, 372531 (OHB)
 15. Cabi, LLC, 360669 (AA)
- Denials of Claims for Refund
 16. Food 4 Less of California Inc., 331833 (AA)
 17. Cardinal Health 109, Inc., 315664 (OHA)
 18. Alpha Beta Company, 373351 (AA)
 19. Hughes Markets Inc., 331832 (AA)
 20. Bay Area Warehouse Stores, Inc., 331825 (CH)
 21. Schawk Holdings Inc., 360272 (AA)
- Denials of Relief of Penalty/Interest
 22. Howmedica Osteonics Corp., 336745 (OHB)

G5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes - not participating in sub-items 9, 19, 26 and 27
	Ms. Yee	Yes
	Mr. Chiang	Absent

- Credits and Cancellations
 1. Shelby Williams Industries Inc., 361463, (OHA)
 2. Corbell Products Inc., 372688 (EH)
 3. Maximiliano A Zamora, 362740 (AS)
- Refunds
 4. Kawasaki Motors Corp. USA, 367215 (EAA)
 5. Tekelec Inc., 332529 (AC)
 6. LBS Financial Credit Union, 234485 (EA)
 7. San Pedro Peninsula Hospital, 372895 (EAB)
 8. Color Service Inc., 262552 (AA)
 9. Target Corporation, 359622 (OHA)
 10. Advanced Cardiovascular Sys. Inc., 361440 (GH)
 11. LSI Logic Corp., 312754 (GH)
 12. Westamerica Bank, 239271 (JH)
 13. The Golden 1 Credit Union, 356929 (KH)
 14. R.A.Pearson Co., 356853 (OH)
 15. Baker Process Inc., 328884 (OHC)

16. Fort James Operating Co., 307417 (OHC)
17. Colorado Prime Corporation, 261574 (OHB)
18. Ford Motor Company, 362187 (OHA)
19. Mercedes-Benz USA LLC, 354875 (KH)
20. Election Systems & Software, Inc., 326202 (OHA)
21. Connell Nissan, 328562 (EAA)
22. Althea Technologies, Inc., 360312 (FH)
23. ELC Beauty LLC, 359832 (OHB)
24. Mc-Donnell Douglas Corporation, 333016 (OHA)
25. Alpha Beta Company, 331824 (AA)
26. BCI Coca-Cola Bottling Co, L.A., 311112 (CH)
27. BCI Coca-Cola Bottling Co, L.A., 311946 (AA)
28. Fidelity Information Services Inc., 355543 (OHC)
29. Schawk Holdings Inc., 333035 (AA)
30. Lobel Financial Corporation, 360043 (EA)
31. United Auto Credit Corporation, 360018 (EAA)
32. A-L Financial Corp., 362787 (EA)
33. S.M.H.E., 345179 (AP)
34. Cal State 9 Credit Union, 295062 (CH)
35. Pacific Oaks Federal Credit Union, 358032 (AR)
36. Southern Western FCU, 367217 (EA)

G6 Special Taxes Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes - not participating in sub-items 2 and 3
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ **Redeterminations**

1. William Dwayne Robertson, 287750 (ET)

➤ **Relief of Penalty**

2. Clarendon National Insurance Company, 360030 (ET) – **“CF”**
3. Minnesota Mutual Life Insurance Company, 359123 (ET) – **“CF”**

G7 Special Taxes Matters – Credits, Cancellations, and Refunds

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
No Final Determination on	Mr. Parrish	Yes
Sub-item 3	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Refunds

1. Mohammed M. Rahman, 355642 (MT)
2. Jetro Lov, Inc., 342015 (ET)
3. ~~Aetna Life Insurance Company, 367182 (ET)~~ – “CF”
4. Parker Hannifin Corporation, 373761 (EF)

G8 Property Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Petition for Reassessment of Private Railroad Car Tax

4. Union Tank Car Company, 361876 - “CF”

G9 Cigarette License Fee Matters

There were no tems for this matter.

G10 Legal Appeals Property Tax Matters

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
No Final Determination on	Mr. Parrish	Yes
Sub-item 3	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Petitions-Penalty Abatement on Unitary Value

1. ACI Communications Holdings, Inc. (8022), 357204– “CF”
2. Asia Talk Telecom, Inc. (8007), 360224– “CF”

➤ Petition for Reassessment of Unitary Value

3. ~~Pacific Gas & Electric Company (0135), 359205– “CF”~~

- Petitions-Reassessment/Penalty Abatement on Unitary Value
 4. Public Communications Services (7811), 358547– “CF”
 5. Locus Telecommunications, Inc. (8017), 359198– “CF”

H. TAX PROGRAM NONAPPEARANCE MATTERS – ADJUDICATORY

H1 Legal Appeals Matters

- Cases Heard But Not Decided
 1. California Automobile Ins. Co., 127684, 139404 (ET) – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Board deferred consideration to the 12-12-06 adj calendar	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Absent

2. Orna Amzaleg, 171769 (AS)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Denied	Mr. Leonard	Yes
	Mr. Parrish	Abstain
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

H2 Franchise and Income Tax Matters

- Opinions
 1. Apple Computer, Inc., 152016

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Absent

2. Deluxe Corporation, 297128 - Postponed

➤ Decisions

3. Alpine Electronics of America, Inc., 281865

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	No
	Mr. Chiang	Absent

4. Paul L. Casanova, 289775

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

5. Del Dietrich, 268788

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

6. Monica E. Ridley (Formerly Monica E. Esparza), 341520

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Appeal Denied	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

➤ Petitions for Rehearing

7. Argonaut Group, Inc., 287738 - Postponed

H3 Homeowner and Renter Property Tax Assistance Matters

There were no items for this matter.

H4 Sales and Use Taxes Matters

There were no items for this matter.

H5 Sales and Use Taxes Matters – Credits, Cancellations, and Refunds

➤ Refunds

1. Long Beach Acceptance Corporation SL., 198737

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Final Determination	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

2. Eagle Community Credit Union, 374923

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Granted	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	Yes Yes Yes Yes Absent

H6 Special Taxes Matters

There were no items for this matter.

H7 Special Taxes Matters – Credits, Cancellations, and Refunds

➤ Refunds

1. Argonaut-Southwest Insurance Company, 264564 – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Claim Granted	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	Yes Yes Not Participating Yes Absent

There were no items for the following matters.

H8 Property Tax Matters

H9 Cigarette License Fee Matters

H10 Legal Appeals Property Tax Matters

I. TAX PROGRAM NONAPPEARANCE MATTERS**I1 Property Taxes Matters****➤ Audits –“CF”****1. Mountain Utilities (185)**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Absent

2. OmniPoint Communications, Inc., (2748)

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Reduced Penalty to 5%	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	No
	Mr. Chiang	Absent

➤ Board Roll Changes – “CF”**3. 1999 State-Assessed Property Roll**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Not Participating
	Ms. Yee	Yes
	Mr. Chiang	Absent

I2 Offers-in-Compromise Recommendations

1. Edith Sinclair
2. Rebecca Shuster

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Absent

E. PROPERTY TAX APPEALS HEARINGS

These items were scheduled for Tuesday, November 21, 2006.

F. PUBLIC HEARINGS

There were no items for this matter.

Chief Counsel Matters**J. Rulemaking****Section 100 Change to Regulations**

- J1 Regulation 1566, *Automobile Dealers and Sales Representatives*,
and Regulation 1655, *Returns, Defects and Replacements*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

- J2 Regulation 1620, *Interstate and Foreign Commerce*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

Authorization to Publish**J3 Request to publish *Board of Equalization Rules for Tax Appeals***

- Chapter 1: *Title of Division*
- Chapter 2: *Sales and Use Tax, Timber Yield Tax, and Special Taxes and Fees*
- Chapter 3: *Property Taxes*
- Chapter 4: *Appeals from Actions of the Franchise Tax Board*
- Chapter 5: *General Board Hearing Procedures*

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations except deferred consideration on Chapter 3	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Abstaining
	Mr. Chiang	No

ADMINISTRATIVE SESSION**N. Consent Agenda****N1 Retirement Resolutions**

- Robert N. Landes
- Linda A. Mason
- Harold J. Murray
- Mary E. Wargo
- Sheila Wisdom

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

N2 Approval of Board Meeting Minutes

- June 27, 2006
- July 18, 2006
- August 16, 2006
- August 29, 2006
- September 12-13, 2006
- September 27, 2006

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations http://www.boe.ca.gov/meetings/pubmet06.htm	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

N3 Approval of Report on Effects of Proposition 10 on Cigarette and Tobacco Products Consumption

N4 Approval of Assessors' Handbook Section 531, *Residential Building Costs*N5 Approval of Assessors' Handbook Section 534, *Rural Building Costs*N6 Approval of Assessors' Handbook Section 581, *Equipment Index and Percent Good Factors*

N7 Approval of 2007 Timberland Production Zone Values

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Staff Recommendations	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
	Ms. Yee	Yes
	Mr. Chiang	Yes

O. Approval of Board Committee Meeting Minutes**O1 Legislative Committee**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Legislative Minutes as presented.	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
The minutes can be accessed at:	Ms. Yee	Yes
http://www.boe.ca.gov/legdiv/legmeetings06.htm	Mr. Chiang	Yes

O2 Business Taxes Committee

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Approved Business Taxes Minutes as presented.	Mr. Leonard	Yes
	Mr. Parrish	Yes
	Mr. Westly/Ms. Mandel	Yes
The minutes can be accessed at:	Ms. Yee	Yes
http://www.boe.ca.gov/meetings/btc2006.htm	Mr. Chiang	Yes

P. Other Administrative Matters**P1 Executive Director's Report**

Executive Director's opportunity to report on matters of interest to the Board.

1. Status Report on Feedback of Draft Strategic Plan
2. Discussion of Gov1 Contract for EFT
3. Status of KPMG Diagnostic Review Study and Discussion

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Requested – Update Only	Mr. Leonard	
	Mr. Parrish	
	Mr. Westly/Ms. Mandel	
	Ms. Yee	
	Mr. Chiang	

**P2 Proposed Realignment of the Property and Special
Taxes Department**

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No Action Requested – Update Only	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

ADJOURNED



STATE BOARD OF EQUALIZATION

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**STATE BOARD OF EQUALIZATION MEETING
450 N Street, Room 121, Sacramento
November 20 – 21, 2006
NOTICE AND AGENDA
(Revised 08/30/06)**

Tuesday, November 21, 2006

Board Meeting Reconvenes at 9:30 a.m.**

ORAL HEARINGS

A. HOMEOWNER AND RENTER PROPERTY TAX ASSISTANCE HEARINGS
There were no items for this matter.

B. CORPORATE FRANCHISE AND PERSONAL INCOME TAX HEARINGS
These items are scheduled for Monday, November 20, 2006.

C. SALES AND USE TAX APPEALS HEARINGS
These items are scheduled for Monday, November 20, 2006.

D. SPECIAL TAXES APPEALS HEARINGS
These items are scheduled for Monday, November 20, 2006.

E. PROPERTY TAX APPEALS HEARINGS

Petitions for Reassessment of Unitary Value

E1.a. GWF Energy, LLC – Henrietta (1123), 359206 – “CF” – Appearance Waived

E1.b. GWF Energy, LLC - Hanford (1122), 359207 – “CF” – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers' Petitions Denied	Mr. Leonard	Yes
Approved Staff Recommendations	Mr. Parrish	Absent
	Mr. Westly/Ms. Mandel	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

E2. Elk Hills Power, LLC (1126), 359139 – “CF” – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
No action taken – Lack of Quorum	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	

E3. High Desert Power Trust 2000-A (1127), 359070 – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer’s Petition Denied	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	No Absent Absent Yes Yes

E4. Qwest Communications Corporation (2463), 359200 – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Reduced penalty amount by 2.5%	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	Yes Yes Absent Yes Yes

E5. Sprint PCS (2720), 359330 – “CF” - Postponed

E6.a. Cricket Communications, Inc. (2762), 358157 – “CF”

E6.b. Cricket Communications, Inc. (2762), 359136 – “CF”

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayers’ Petitions Denied	Mr. Leonard Mr. Parrish Mr. Westly/Ms. Mandel Ms. Yee Mr. Chiang	Yes Absent Absent Yes Yes

E7. Comcast Phone, LLC (7553), 359099 – “**CF**” Postponed

E8. ConocoPhillips Pipe Line Company (480), 359208 – “**CF**” – Appearance Waived

<u>DECISION</u>	<u>MEMBER</u>	<u>BOARD VOTE</u>
Taxpayer's Petition Partially Granted/Denied	Mr. Leonard	Yes
	Mr. Parrish	Absent
	Mr. Westly/Ms. Mandel	Absent
	Ms. Yee	Yes
	Mr. Chiang	Yes

ADJOURNED